outstanding bank credit as at the end of March, 1992 (latest available) was as under:

(Rs. in crore)

No. of Units	Amount outstanding
1536	5786.55

RBI has also reported that the number of Non-SSI sick units put under nursing programme and their outstanding bank credit as at the end of March, 1992 (latest available) was as under:

(Rs. in crore)

No. of Units (Non-SSI Sick)	Amount outstanding
401	2104.26

MODVAT benefit to manufacturers

6434. SHRI IQBAL SINGH: Will the Minister of FINANCE be pleased to state:

(a) whether Government have simplified the procedure for claiming the benefits of the modified value added tax by maunfacturers, wholesalers and importers;

(b) if so, whether Government have notified that an invoice. issued by a manufacturers from his firm or depot would be valid document for claiming modvat; and

(c) what are the requirements to be met by manufacturers for claiming modvat concessions?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHAR MURTHY): (a) Yes, Sir.

(b) INVOICE issued by:

(i) a manufacturer from the factory or depot; or

(ii) wholesale distributor/dealer of a manufacturer who has bought the excisable goods either from the manufacturer at the factory or from the manufacturer's depot; or

(iii) an importer from his godown, has been prescribed as a document for the purpose of claiming modvat credit. To give effect to above, notification No. 15/94-CE (NT) dated 30.4.94 has been issued.

(c) A manufacturer may take credit of the duty paid on inputs after filing a declaration indicating the description of the final products manufactured in his factory and inputs intended to be used and the finished products and inputs should be specified as in the notification issued in this regard.

Advertisements of Presumptive Taxation Schemes of Cable T.V. Operators

6435. SHRI IQBAL SINGH: Will the Minister of FINANCE be pleased to state:

(a) whether Government are aware of the fact that Income Tax Department has engaged the services of local cable television operators for airing its advertisements on Presumptive Taxation Scheme;

(b) if so, the details thereof and the reasons therefor; and

(c) what is Government's reaction thereto?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHAR MURTHY): (a) Yes, Sir.

(b) and (c) Publicity through the local cable television networks was given in places like Bangalore, Hyderabad, Pune, Ranchi, Lucknow, etc. Such publicity was mounted as it is felt that the local cable television is popular with a wide viewership and hence the target group of small businessmen could be reached. As the scheme of presumptive taxation itself